

# राजपत्न, हिभाचल प्रदेश (बसाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, बीरवार, 30 मार्च, 2000/10 चैत्र, 1922

# हिमाचल प्रवेश तरकार

म्राबकारी एवं कराधान विभाग

ग्रधिमु बना

शिमला-171 002, 29 मार्चे, 2000

संख्या ई0 एक्प्प एन०-एफ० (1)2/2000.—हिमाचल प्रदेण के राज्यपाल, 1 नवश्वर, 1966 से ठीक पूर्व हिमाचल प्रदेश में समाविष्ट राज्य क्षेत्रों में यथा लागू पंगाव एव राइंग ऐक्ट, 1944 (1914 का 1) की धारा 31 और 32 द्वारा प्रदत्त शक्तियों का प्रयोग करत हुए, असर-पमय पर यथा संशोधित हिमाचल प्रदेश सरकार ग्राबकारी एवं कराधान विभाग की ग्राधिसूचना संख्या 1-17/61-ई0 एण्ड टी0, दिनांक 28-10-1965 जिसे इसमें इसके गण्यान् उक्त ग्राधिसूचना कहा गया है में तकाल में निम्नलिखन संशोधन करने के ग्रादेश देते हैं, ग्रायां :—

### संशोधन

In the said notification:-

- 1. In Para 1 (b), 3, 4 & 4-B the following items shall be substituted, namely :-
- 1. Country Spirit-
  - (b) Ordinary spiced spirit with 50° proof strength

Rs. 10.00

R4, 27.00

Rs. 20,00

Re. 0.25 per bulk litre:

3. All other sorts of spirits (Indian Made Foreign Spirit) except

4. (a) Indian Made Rum when issued to ex-servicemen. Army and

sources approved by the Government.

1. T. B. P. Troops in forward areas, through C. S. D. or other

denatured spirit,

(vi) Rectified Spirit

Government."

sources approved by the Government.				
(Besides duty, assessed fee at the rate of on Indian Made I shall also be levied).	₹um		35.00 bulk	
(b) Indian Made Rum when issued to troops, ex-servicemen I. T. B. P. through C. S. D. or other sources approved by Government, in non-fortunard areas.	and the	Rs.	27,00	
(Besides duty, assessed fee at the rate of on Indian Made shall also be levied).	Rum		35,00 bulk	
(c) Indian Made Foreign Spirit, except Rum, with strength of under proof when issued to troops, ex-servicemen and 1. T. I through C. S. D. or other sources approved by the Governme	B. P.	Rs.	27,00	
(Resides duty, assessed fee at the rate of Rs. 35/- per bulk on Indian Made Foreign Spirit and imported spirit shall be levied).			à	
4. B. Import fee on liquor imported from outside I fimachal Prades shall be as under:—	h			
(a) all types of I. M. F. S. including foreign liquor		Rs. 6.	()() ne	r P. L.
(b) Malt spirit				r bulk
(c) Neutral spirit i. e. extra neutral alcohol	1	Rs. 1	.25 pc	er bulk
(d) Beer		Rs. 1.2 of 650	25 per mls.	bottle
The import fee shall be recoverable at the time of issuing i port permits"	m-			
<ol> <li>The existing para II of the said notification shall be substituted, "Manufacture and export duty on:—</li> </ol>	, nam	iely:		
(i) 1. M. F. S. (whether duty paid or in bond)	Ro		per	proof
(ii) Beer—				
(a) with alcoholic contents upto 5%	Re	0.25	per	litre
(b) with alcoholic contents above 5%. and upto 8.25%	Re litt	0.40 re.	per	bulk
(iii) Sweet products	Re	0.30 p	er bul	k litre
(iv) Country Liquor	Re	).25 pe	r-proc	of litre
(v) Malt Spirit	Rs. I	1.00 pe	r bulk	clitre.

Provided that duty shall not be levied on rectified spirit supplied to the Government and charitable hospitals and dispensaries and educational institutions approved by the

- 3. Existing para II-A shall be omitted.
- 4. In para III the following items shall be substituted, namely: --
  - (a) Sweets and Wines containing proof spirit not exceeding Rs. 1.50 per B. L. 20%.
  - (b) Sweets and Wines containing proof spirit exceeding 20% Rs. 2.00 per B. L. but not exceeding 30%.
  - (c) Indian made cider
  - (d) (l) Excise duty on beer upto 5% alcoholic contents

Re 0.35 per bottle of 650 mls, Rs. 4.50 per bottle of 650 mls, or Rs. 6.95 per bulk litre.

(ii) Excise duty on borr above 5 % but not exceeding 8.25 % alcoholic contents.

Rs. 7.50 per bottle of 650 mls. or Rs. 11.55 per bulk litre.

स्रादेण द्वारः, ह्रस्त झरित∤-स्राप्त्रः एवं स्वित्र ।

[Authoritative English text of Excise and Taxation Department notification No. EXN-F(1) 2/2000 loose dated 29-3-2000 as required under Article 348 (3) of the Constitution of India].

## EXCISE AND TAXATION DEPARTMENT

## NOTIFICATION

Shimla-171002, the 29th March, 2000

No. EXN-F (1) 2/2000.—In exercise of the powers conferred by section 31 and 32 of the Punjab Excise Act, of (1 of 1914) as in force in Himachal Pradesh immediately before 1st November, 1996, and read with the Himachal Pradesh Excise Fiscal Orders 1965, the Governor, Himachal Pradesh is pleased to order the following further amendments in the Himachal Pradesh Government (Excise and Taxation Department) notification No. 1-17/64-E & T, dated 28th October, 1965 (hereinafter called the said notification) as amended from time to time, w. e. f. 1-4-2000, namely:—

### **AMENDMENTS**

In the said notification:-

- 1. In para 1 (b), 3, 4 & 4-B the following items shall be substituted, namely: -
  - 1. Country Spirit-
    - (b) Ordinary spiced spirit with 50° proof strength Rs. 10.00
  - 3. All other sorts of spirits (Indian Made Foreign Spirit) Rs. 27.00 except denatured spirit.

4. (a) Indian Made Rum when issued to ex-servicemen, Arm and I. T. B. P. Troops in forward areas, through C. S. D. other sources approved by the Government.	ny Rs. 20.00 or
(Besides duty, assessed fee at the rate of on Indian mad Rum shall also be levied.	de Rs. 35.00 per blik litre.
(b) Indian Made Rum when issued to troops, ex-serviceme and I. T. B. P. through C. S. D. or other sources approve by the Government, in non-forward areas.	ent Rs. 27.00 ed
(Besides duty, assessed fee at the rate of on India made Rum shall also be levied).	n Rs. 35.00 per bulk litre.
(c) Indian Made Foreign Spirit, except Rum, with strength 25° under proof when issued to troops, ex-servicemen as I. T. B. P. through C. S. D. or other sources approved be the Government.	nd
(Besides duty, assessed fee at the rate of Rs. 35.00 per the litre on Indian Made Foreign Spirit and imported spir shall also be levied).	
4-B Import fee on liquor imported from outside Himachal Prade shall be as under:—	esh
(a) All types of I. M. F. S. including foreign liquor	Rs. 6.00 per P. L.
(b) Malt spirit	Rs. 2.50 per bulk litre.
(c) Neutral spirit i. e. extra neutral alcohol	Rs. 1.25 per bulk litre.
(d) Beer	Rs. 1.25 per bottle of 650 mls.
The import fee shall be recoverable at the time of issuing import permits."	01 030 mis.
<ol> <li>The existing para II of the said notification shall be substituted, namely:—</li> </ol>	
"Manufacture and export duty on:	
(i) I. M. F. S. (whether duty paid or in bond)	Re. 0.50 per proof litre
(ii) Beer—	
<ul><li>(a) with alcoholic contents upto 5%</li><li>(b) with alcholic cutents above 5% and upto 8.25%</li></ul>	Re. 0.25 per bulk litre Re. 0.43 per bulk litre
(iii) Sweet products (iv) Country Liquor (v) Malt Spirti (vi) Rectified Spirit	Re. 0.30 prr bulk litre Re. 0.25 per proof litre Rs. 1.00 per bulk litre Re. 0.25 per bulk litre.
	-

Provided that duty shall not be levied on rectified spirit supplied to the Government and charitable hospitals and dispensaries and educational institutions approved by the Government."

3. Existing para II-A shall be omitted.

4.	In para III the following items shall be substituted, namely:-	
	(a) Sweets and Wines containing proof spirit not exceeding 20%	Rs. 1.50 per B.L.
	(b) Sweets and Wines containing proof spirit exceeding 20% but not wxceeding 30%	Rs. 2,00 per B. L.
	(c) Indian made cider	Re. 0.35 per bottle of 650 mls.
	(d) (i) Excise duty on beer upto 5% alcoholic contents	Rs. 4.50 per bottle of 650 mls. or Rs. 6.95.per bulk litre.
	(ii) Excise duty on beer above 5% but not exceeding 8.25% alchoholic contents.	Rs 7.50 per bottle of 650 mls.

By order,

or Rs. 11.55 per Bulk litre.

Sd/-Cammissianer-cum-Secretary.

## म्राबकारी एवं कराधान विभाग

# ग्रधिसूचना

# शिमला-171 002, 29 मार्च, '000

संख्या ई0 एत्स0 एन0-एक (1) 2/2000.—हिमाचल प्रदेश, के राज्यपाल पंजाब पुनर्गठन अधिनियम, 1966 (1966 का 31) की धारा 5 के अधीन हिमाचल प्रदेश को अन्तरित राज्य क्षेत्रों में यथा प्रवृत्त पंजाब एक्साईज ऐक्ट, 1914 (1914 का 1) की धारा 31 और 32 द्वार प्रदत्त शक्तिया का प्रयोग करते हुए, समय-समय पर यथा संशोधित पंजाब एक्बाईज फिनकल आंडरज, 1932 (जिन्हें इसके पृथ्वात "उक्त आंडरज" कहा गया है) में तत्काल से निम्नलिखित और संशोधन करन के आंदेश देत हैं, अर्थात:—

### संशोधन

1. In order 1 of the said orders, for the existing items (1) (b), (3), (4) & (5) the followings shall be substituted, namely:—

"(1) C (b)	ountry Spirit— Ordinary spiced with 50° proof strength	Rs. 10.00
	All other sorts of spirit (Indian Made Foreign Spirit) except Denntured Spirit.  (a) Beer with alcoholic contents up to 5%	Rs. 27,00 Rs. 4.5) per bottle of 650 mls. or Rs. 6.95 per Bulk litre.

	(b) Beer with alcoholic contents above 5% and up to 8.25%	Rs. 7.50 per bottle of 650 mls or Rs. 11.55 per bulk litre.	
.(4)	(a) Indian Made Rum when issued to ex-service.nen, Army and I. T. B. P. troops in forward areas through CSD ro other sources approved by the Government.	Rs. 20,00	
(Bes	ides duty, assessed fee at the rate of Rs 35.00 per bulk litre on Indian Made Rum shall also be levied).		
(b)	Indian Made Rum when issued to troops, ex-servicemen, Army and I. T. B. P. troops in non-forward areas through CSD or other sources approved by the Government.	Rs. 27:03	
(Be	side duty, assessed fee at the rate of Rs. 35.00 per bulk litre on Indian Made Rum shall also be levied).		
(c)	Indian Made Foreign Spirit, except Rum, with strength of 25° under proof when issued to troops, ex-servicemen, and I. T. B. P. through CSD or other sources approved by the Government.	Rs. 27.00	
(Be	sides duty, assessed fee at the rate of Rs. 35.00 per bulk litre on Indian Made Foreign Spirit and Imported spirit shall also be levied).		
(5)	Import fee on liquor imported from outside Himachal Pradesh shall be as under:—		
	<ul><li>(a) All types of I.M.F.S. Including foreign liquor</li><li>(b) Malt Spirit</li></ul>	Rs. 6.00 per proof litre Rs. 2.50 per bulk litre.	
	<ul><li>(c) Neutral Spirit i. e. Extra Neutral Alcohol</li><li>(d) Beer</li></ul>	Rs. 1.25 per bulk litre. Rs. 1.25 per bottle of 650 mls.	
	mport fee shall be recoverable at the time of issuing import mit."	19	
2. The existing order I-A shall be substituted by the following, namely:			
"1-A (i) A	manufacture and Export Duty on I.M.F.S.	Re. 0.50 per P.L.	
	(whether duty paid or in bond).		
(ii)	Beer with alcoholic contents upto 5%	Re. 0.25 per bulk litre	
(iii)	Beer with alcoholic contents above 5 % and upto 8.25 %.	Re. 0.40 per bulk litre	
(iv)	Sweet products	Re. 0.30 per bulk litre	
(v)	Country liquor	Re. 0.25 per proof litre	
(vi	) Malt Spirit	Rs. 1.00 per bulk litre	
(vi	) Rectified Spirit	Re. 0.25 per bulk litre:	

Provided that this duty shall not be levied on rectified spirit supplied to Government and charitable hospitals and dispensaries and educational institutions approved by Government."

- 3. The existing order 2 shall be substituted by the followings, namely:—
- "2. The following shall be the rate of duty on In dian made sweets and wines manufactured under a license:—
  - (a) Sweets and wines containing proof spirit not exceeding 20 per cent.

Rs. 1.50 per bulk litre

(b) Sweets and wines containing proof spirit exceeding 20 per cent but not exceeding 30 per cent.

Rs. 2.00 per bulk litre

(c) Indian Made Cider

Rs. 0.35 per bottle of 650 Mls."

4. The existing order 3, 5 and 5-A shall be omitted.

म्रादेश द्वारा,

ह्स्नाक्षरित/-भ्रायुक्त एवं मन्त्रिव ।

[Authoritative English text of Excise and Taxation Department Notification No. EXN-F (1) 2/2000, dated 29-3-2000 as required under Article 348(3) of the Constitution of India].

## EXCISE AND TAXATION DEPARTMENT

#### NOTIFICATION

Shimla-171002, the 29th March, 2000

No. EXN. F (1) 2/2000.—In exercise of the powers conferred by section 31 and 32 of the Punjab Excise Act, 1914 (1 of 1914) as in force in the territories to transferred Himachal Pradesh under section 5 of the Punjab Recognisation Act, 1966 (31 of 1996), the Governor, Himachal Pradesh is pleased to order the following further amendments in the Punjab Excise Fiscal Orders, 1932 as amended from time to time (hereinafter called the 'said order') w.e.f. 1-4-2000, namely:—

## **AMENDMENTS**

- In order I of the said orders, for the existing items (1)(b), (3), (4) & (5) the followings shall be substituted, namely:—
  - "(1) Country Spirit-
    - (b) Ordinary spiced with 50° proofs strength.

Rs. 10.00

2.

	·
(3) (i) All other sorts of spirit (Indian Made Foreign Spirits) except Denatured Spirit.	Rs. 27.00,
(ii) (a) Beer with alcoholic contents up to $5\%$	Rs. 4.50 per bottle of 650 mls. or Rs. 6.95
(b) Beer with alcoholic contents above 5% and upto 8,25%.	per bulk litre, Rs. 7.50 per bottle of 650 mls. or Rs. 11.55 per bulk litre.
(4) (a) Indian Made Rum when issued to ex-servicemen, Army and I. T. B. P. Troops in forward areas through CSD or other sources approved by the Government.	Rs. 20,00
(Besides duty, assessed fee at the rate of Rs. 35.00 per bulk litre on Indian Made Rum shall also be levied).	
(b) Indian Made Rum when issued to troops, ex-servicemen, Army and I.T.B.P. troops in non-forward areas through CSD or other sources approved by the Govern- ment.	Rs. 27.00
(Besides duty, assessed fee at a the rate of Rs. 35.00 per bulk litre on Indian Made Rumshall also be levied).	
(c) Indian Made Foreign Spirit, except Rum, with strength of 25° under proof when issued to troops, exservicemen, and I. T. B. P. through CSD or other sources approved by the Government.	Rs. 27.00
(Besides duty, assessed fee at the rate of Rs. 35.00 per bulk litre on Indian made of Foreign Spirit and Imported Spirit shall also be levied):	
5) Import fee on liquor imported from ourtside Himachal Pradesh shall be as under:—	
(a) All types of I.M.F.S. including foreign liquor.	Rs. 6,00 per proof litre
(b) Malt Spirit	Rs. 2.50 per bulk litre
(c) Neutral Spirit i.e. Extra Neutral Alcohol	Rs.1.25 per bulk litre
(d) Beer	Rs. 1.25 per bottle of 650 mls.
The import fee shall be recoverable at the time of issuing import	permit."
The existing order I-A shall be substituted by the following, name	ely:—
"I A(i) A manufacture and Export Duty on LM E.C.	De 0 50 per P

"l-A(i) A manufacture and Export Duty on I.M.F.S.	F
(whether duty paid or inbond).	

- (ii) Beer with alcoholic contents upto 5%
- (iii) Beer with alcoholic contents above 5% and upto 8.25%.

Re. 0.50 per P. L.

Re. 0.25 per bulk litre

Re. 0.40 per bulk litre

(Iv) Sweet products

Re. 0.30 per bulk litre

(v) Country liquor

Re. 0.25 per proof litre

(vi) Malt Spirit

Re. 1.00 per bulk litre

(vil) Rectified Spirit

Re. 0.25 per bulk litre:

Provided that this duty shall not be levied on rectified spirit supplied to Government and charitable hospitals and dispensaries and educational institutions approved by Government."

- 3. The existing order 2 shall be substituted by the followings, namely:—
- "2. The following shall be the rate of duty on Indian made sweets and wines manufactured under a license:—
  - (a) Sweets and wines containing proof spirit not exceeding 20 per cent.

Rs. 1.50 per bulk litre

(b) Sweets and wines containing proof spirit exceeding 20 per cent but not exceeding 30 per cent.

Rs. 2.00 per bulk litre

(c) Indian Made Cider

Rs. 0.35 per bottle of 650 mls."

4. The existing order 3, 5 and 5-A shall be omitted.

By order, Sd/-

Commissioner-cum-Secretary.

नियम्बक, मुद्रण तथा लेखन मामग्री, हिमाचल प्रदेश, शिमला- 5 द्वार/ मृद्धित तथा प्रकाशित